2013 DRAFTING REQUEST

BIII							
Receiv	ved: 10/9	0/2012			Received By:	jkreye	
Wante	ed: As t	time permits			Same as LRB:		
For:	Adı	ninistration-Bud	get		By/Representing:	Ley	
May C	Contact:				Drafter:	jkreye	
Subject: Tax, Other - sales			,	Addl. Drafters:			
					Extra Copies:		
Reque	it via email: ester's email: n copy (CC)	YES to: joseph	ı.kreye@legis	.wisconsin	ı.gov		
Pre To	opic:				·	 -	
DOA:	Ley, BB(0065 -					
Topic	•						
Deduc		ent sales tax returr	n for exemptio	n certificat	es received after a	taxable sale is	
Instru	ictions:	· · · · · · · · · · · · · · · · · · ·					
See at	tached						
Drafti	ing History:						
Vers.	<u>Drafted</u>	Reviewed	<u>Typed</u>	Proofed	Submitted	<u>Jacketed</u>	Required
/?	jkreye 10/12/2012						
/P1	jkreye 1/15/2013	kfollett 10/16/2012	phenry 10/17/2012		sbasford 10/17/2012		State S&L
/P2		kfollett 1/15/2013	jfrantze 1/15/2013		sbasford 1/15/2013		State S&L

FE Sent For:

<**END>**

2013 DRAFTING REQUEST

Bill

Received:	10/9/20	12			Received By:	jkreye		
Wanted:	Wanted: As time permits				Companion to LRB:			
For:	Administration-Budget				By/Representing: Ley			
May Contact:					Drafter:	jkreye	•	
Subject:	Tax, O	ther - sales			Addl. Drafters:			
	•				Extra Copies:			
Submit via en Requester's er Carbon copy (nail:	YES josepl	h.kreye@legi	s.wisconsin	.gov			
Pre Topic: DOA:Ley Topic:	, BB0065	5 -						
	current s	ales tax retur	n for exemption	on certificat	es received after a	taxable sale is		
Instructions:								
See attached								
Drafting Hist	tory:				·			
Vers. Drafte	<u>d</u>	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required	
/? jkreye 10/12/			,					
/P1		kfollett 10/16/2012	10/17/2012	·	sbasford 10/17/2012		State S&L	
FE Sent For:		115) H	1/15				
			<end:< td=""><td>></td><td></td><td></td><td></td></end:<>	>				

2013 DRAFTING REQUEST

Bill							
Received:	10/9/2012	Received By:	jkreye				
Wanted:	As time permits	Companion to LR	Companion to LRB:				
For:	Administration-Budget	By/Representing:	Ley				
May Contact	:	Drafter:	jkreye				
Subject:	Tax, Other - sales	Addl. Drafters:					
		Extra Copies:					
Submit via e Requester's e Carbon copy	email:	gis.wisconsin.gov					
Pre Topic:	······································		· .				
DOA:Le	y, BB0065 -						
Topic:							
Deduction or reported	n current sales tax return for exemp	tion certificates requeved after a	taxable sale is				
Instructions	:						
See attached							
Drafting His	story:						
Vers. Draft	ed Reviewed Typed	<u>Proofed</u> <u>Submitted</u>	<u>Jacketed</u>	Required			
/? jkreye	e MST 19			· ·			

<**END>**

FE Sent For:

Kreye, Joseph

0270

From:

Hanaman, Cathlene

Sent:

Monday, October 08, 2012 8:38 AM

To:

Kreye, Joseph; Shovers, Marc

Subject:

FW: Statutory Language Drafting Request

From: Emily.Ley@wisconsin.gov [mailto:Emily.Ley@wisconsin.gov]

Sent: Monday, October 01, 2012 4:21 PM

To: Hanaman, Cathlene

Cc: Frederick, Caitlin - DOA; Ley, Emily A - DOA; Thornton, Scott - DOA

Subject: Statutory Language Drafting Request

Biennial Budget: 2013-15

DOA Tracking Code: BB0065

Topic: Deduction on current sales tax return for exemption certificates recieved after a taxable sale is

reported

SBO Team: TLGED

SBO Analyst: Ley, Emily - DOA

Phone: 608-266-7597

E-mail: Emily.Ley@wisconsin.gov

Agency Acronym: DOR

Agency Number: 566

Priority: Medium

Intent:

Create a provision in sec. 77.585, Wis. Stats, allowing a retailer who receives a sales and use tax exemption certificate after reporting a sale as taxable, to either: claim a deduction on a subsequent sales and use tax return within the same taxable year, or file and amended sales and use tax return for the period in which the transaction was originally reported.

Attachments: False

Please send completed drafts to statlanguage@wisapps.wi.gov



3

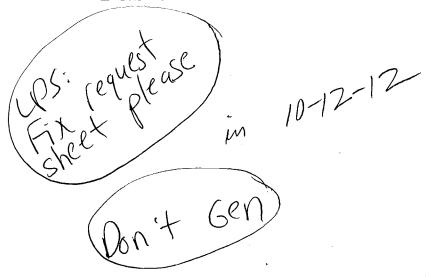
4

State of Misconsin 2013 - 2014 LEGISLATURE



DOA:.....Ley, BB0065 – Deduction on current sales tax return for exemption certificates received after a taxable sale is reported

FOR 2013-2015 BUDGET - NOT READY FOR INTRODUCTION



1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau TAXATION

OTHER TAXATION

This bill provides that a retailer who receives a sales and use tax exemption certificate after reporting a sale as taxable may either claim a deduction for the tax amount on a subsequent sales and use tax return or file an amended return for the period in which the transaction was originally reported.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 77.585 (10) of the statutes is created to read:

77.585 (10) A retailer who receives an exemption certificate after reporting a sale as taxable may either claim a deduction for the tax amount on a subsequent

SECTION 1

L	return or file an amended return for the period in which the transaction was
2	originally reported.
3	Section 9437. Effective dates; Revenue
1	(1) Exemption certificates. The treatment of section 77.585 (10) of the statutes
5	takes effect on the first day of the 3rd month beginning after publication.
3	(END)



3

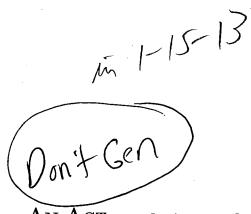
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State of Misconsin 2013 - 2014 LEGISLATURE



DOA:.....Ley, BB0065 – Deduction on current sales tax return for exemption certificates received after a taxable sale is reported

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State of Misconsin 2013 - 2014 LEGISLATURE



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(END)